



## Whatcom County Public Safety Tax Effective April 1, 2006

**Effective April 1, 2006**, local sales and use tax within all of Whatcom County will increase one-tenth of one percent (.001). The tax will be used for the purpose of providing funds for criminal justice and public safety purposes.

Persons or businesses within Whatcom County will be subject to the new rate of use tax on items purchased for their personal or business use if sales tax has not been paid.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from the public safety tax imposed**. Please refer to the Whatcom County Public Safety Tax Car Dealers and Leasing Companies notice for reporting instructions.

### How to Report:

Please use these rates and location codes for all retail sales or use tax **except the special reporting of motor vehicle leasing sales**.

LOCATION	LOCATION CODE NUMBER	LOCAL SALES TAX RATE	STATE SALES TAX RATE	TOTAL SALES TAX RATE
Unincorporated Areas	3700	.013	.065	.078
Unincorporated P.T.B.A.	3737	.019	.065	.084
Bellingham	3701	.019	.065	.084
Blaine	3702	.019	.065	.084
Everson	3703	.019	.065	.084
Ferndale	3704	.019	.065	.084
Lynden	3705	.019	.065	.084
Nooksack	3706	.019	.065	.084
Sumas	3707	.019	.065	.084

To determine the proper rate of local sales tax you may access the Geographic Information System (GIS) located at <http://dor.wa.gov>. On the home page, click on the GIS icon and select Sales Tax Rates.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at <http://dor.wa.gov> or call the Department of Revenue at 1-800-647-7706.